



Persons Not Eligible for the Standard Deduction Interview Tips

interview
tips

Certain taxpayer situations do not qualify for the standard deduction. These interview tips will assist you in determining if the taxpayer's standard deduction is zero or if they should itemize their deductions.

step
1

Is your filing status married filing separately?

If **YES**, go to Step 2.
If **NO**, go to Step 3.

step
2

Is your spouse itemizing deductions?

If **YES**, go to Conclusion 2.
If **NO**, go to Step 3.

step
3

Are you a dual status alien or a nonresident alien?

If **YES**, go to Conclusion 2.
If **NO**, go to Conclusion 1.

Conclusion 1: Based on the information provided, you may take either the standard or itemized deduction.

Conclusion 2: Based on the information provided, you do not qualify for the standard deduction.



Exhibit 1 – Standard Deduction for Most People*

This table provides the standard deduction amounts for tax year 2010.

| If the taxpayer's filing status is... | Your standard deduction is ... |
|--|--------------------------------|
| Single or married filing separate return | \$5,700 |
| Married filing joint return or qualifying widow(er) with dependent child | \$11,400 |
| Head of household | \$8,400 |

*Do not use this chart if the taxpayer was born before January 2, 1946, is blind, paid state or local excise taxes in 2010 (for the purchase of a new motor vehicle(s) after February 16, 2009 and before January 1, 2010.) or if someone else can claim an exemption for the taxpayer (or their spouse if married filing jointly).



Exhibit 2 – Standard Deduction Chart for People Born Before January 2, 1946 or Who Are Blind*

Check the correct number of boxes below. Then go to the chart.

You

Born before January 2, 1946

☐

Blind

☐

Your spouse, if claiming
spouse's exemption

Born before January 2, 1946

☐

Blind

☐

Total number of boxes you checked

| If your filing status is... | AND the number in the box above is... | THEN your standard deduction is... |
|---|--|---------------------------------------|
| Single | 1 | \$7,100 |
| | 2 | \$8,500 |
| Married filing joint return or Qualifying widow(er) with dependent child | 1 | \$12,500 |
| | 2 | \$13,600 |
| | 3 | \$14,700 |
| | 4 | \$15,800 |
| Married filing separate return | 1 | \$6,800 |
| | 2 | \$7,900 |
| | 3 | \$9,000 |
| | 4 | \$10,100 |
| Head of household | 1 | \$9,800 |
| | 2 | \$11,200 |

*Do not use this chart if the taxpayer paid taxes in 2010 for a new vehicle purchased in 2009. Use Schedule L (Form 1040 or Form 1040A), Standard Deduction for Certain Filers.